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CAMERON PARISH FIRE  
DISTRICT NO. 14

FINANCIAL REPORT

July 31, 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11/18/02

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# ELLIOTT & ASSOCIATES, INC.

*A Professional Accounting Corporation*

P. O. Box 1287

Leesville, Louisiana 71496-1287

(337) 239-2535

(337) 238-5135

Fax 239-2295

W. Micheal Elliott, CPA

Board of Commissioners

Cameron Parish Fire District No. 14:

I have compiled the accompanying general purpose financial statements, as listed in the table of contents, of the Cameron Parish Fire District No. 14 as and for the seven months ended July 31, 2002, and the accompanying supplementary information, as listed in the table of contents, which is presented for supplementary analysis purposes, in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

*Elliott & Assoc. "APAC"*

Leesville, Louisiana

October 14, 2002

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

## CAMERON PARISH FIRE DISTRICT NO. 14

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
July 31, 2002

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Debt</u>
ASSETS	<u>Fund</u>	<u>Service</u>
Cash (Note 2)	\$ 10,209	\$ ---
Cash - restricted (Note 2)	4,994	8,377
Investments - time certificates of deposit, at cost (Note 2)	50,000	---
Receivables (Note 3)		
Ad valorem tax	45,974	481
Miscellaneous	---	---
Amount available in Debt Service Fund	---	---
Amount to be provided for retirement of general long- term debt	---	---
Fixed assets (Note 4)	---	---
Total assets	<u>\$111,177</u>	<u>\$ 8,858</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ 3,390	\$ ---
Pension payable	---	---
General obligations bonds payable (Note 5)	---	---
Total liabilities	<u>3,390</u>	<u>---</u>
Fund equity:		
Investment in general fixed assets (Note 4)	---	---
Fund Balances -		
Reserved (Note 6)	4,994	8,858
Unreserved - undesignated	<u>102,793</u>	<u>---</u>
Total fund equity	<u>107,787</u>	<u>8,858</u>
Total liabilities and fund equity	<u>\$111,177</u>	<u>\$ 8,858</u>

The accompanying notes are an integral part of this statement.

## Exhibit A

<u>Account Groups</u>		<u>Totals</u>
<u>General Fixed</u>	<u>General</u>	<u>(Memorandum Only)</u>
<u>Assets</u>	<u>Long-Term Debt</u>	<u>July 31, 2002</u>
\$ ---	\$ ---	\$ 10,209
---	---	13,371
---	---	50,000
---	---	46,455
---	---	---
---	5,000	5,000
---	---	---
<u>739,947</u>	<u>---</u>	<u>739,947</u>
<u>\$ 739,947</u>	<u>\$ 5,000</u>	<u>\$ 864,982</u>
\$ ---	\$ ---	\$ 3,390
---	---	---
<u>---</u>	<u>5,000</u>	<u>5,000</u>
<u>---</u>	<u>5,000</u>	<u>8,390</u>
739,947	---	739,947
---	---	13,852
<u>---</u>	<u>---</u>	<u>102,793</u>
<u>739,947</u>	<u>---</u>	<u>856,592</u>
<u>\$ 739,947</u>	<u>\$ 5,000</u>	<u>\$ 864,982</u>

CAMERON PARISH FIRE DISTRICT NO. 14  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES - ALL  
 GOVERNMENTAL FUND TYPES

For the Seven Months Ended July 31, 2002

	General Fund	Debt Service	Totals (Memorandum Only)
Revenues:			
Ad valorem taxes (Note 3)	\$ 41,201	\$ 121	\$ 41,322
Interest	181	---	181
Miscellaneous	<u>222</u>	<u>---</u>	<u>222</u>
Total revenues	<u>41,604</u>	<u>121</u>	<u>41,725</u>
Expenditures:			
Current			
Per diem	1,170	---	1,170
Salaries	10,003	---	10,003
Operating expenditures	14,268	---	14,268
Other expenditures	---	---	---
Debt service			
Principal payments (Note 5)	---	---	---
Interest expense (Note 5)	---	269	269
Capital outlay (Note 4)	<u>2,668</u>	<u>---</u>	<u>2,668</u>
Total expenditures	<u>28,109</u>	<u>269</u>	<u>28,378</u>
Excess (deficiency) of revenues over expenditures	13,495	(148)	13,347
Fund balances, beginning	<u>94,292</u>	<u>9,006</u>	<u>103,298</u>
Fund balances, ending	<u>\$107,787</u>	<u>\$ 8,858</u>	<u>\$ 116,645</u>

The accompanying notes are an integral part of this statement.

CAMERON PARISH FIRE DISTRICT NO. 14

NOTES TO FINANCIAL STATEMENTS  
July 31, 2002

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Cameron Parish Police Jury is a political subdivision of the State of Louisiana. Cameron Parish Police Jury is the reporting entity for Cameron Parish as defined by NCGA Statement 3, (Defining the Governmental Reporting Entity).

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transaction of state and local governments. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local governments.

Cameron Parish Fire District No. 14 (the District) is a component unit of Cameron Parish Police Jury as defined by GASB codification Section 2100. The District was created by the Cameron Parish Police Jury as authorized by Louisiana Revised Statute 38:1751. The District is governed by a board of five commissioners appointed by Cameron Parish Police Jury and is authorized to construct, maintain and improve the system of drainage within the District.

A. FUND ACCOUNTING

The accounts of the Cameron Parish Fire District No. 14 are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund - Maintenance Fund

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.



CAMERON PARISH FIRE DISTRICT NO. 14

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

B. CASH AND CASH EQUIVALENTS

Cash includes amounts in petty cash, demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits, with maturities of three months or less.

C. FIXED ASSETS AND LONG-TERM LIABILITIES

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated.

The fixed asset account group is not a "fund." It is concerned only with the measurement of financial position not with measurement of results of operations.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations.

CAMERON PARISH FIRE DISTRICT NO. 14  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The District's records are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices.

Revenues

Ad valorem taxes are recorded in the year the taxes are assessed.

Federal and State grants are recorded when the district is entitled to the funds.

Interest income on investments is recorded when the investments have matured and the income is available.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on long-term debt is recognized when due.

E. BUDGETARY PRACTICES

The Cameron Parish Fire District No. 14 utilizes the following budgetary practice:

Annually the District adopts a budget for the general fund type as a management device for control of revenues and expenses. The budget is amended at various times during the year as the need arises.

F. INVESTMENTS

Investments are stated at cost. These investments are time deposits which are fully secured through the pledge of bank-owned securities or federal deposit insurance.

CAMERON PARISH FIRE DISTRICT NO. 14

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

G. VACATION AND SICK LEAVE

The District does not have any full time employees; therefore, the District does not have a policy on vacation and sick leave.

H. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns on the combined statements - overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operation, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2--CASH AND INVESTMENT COLLATERAL

Under state law, the District may deposit funds with a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At July 31, 2002, the District had cash and investments as follows:

	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>
Cash (demand deposits)	\$ 10,209	\$13,371	\$ 23,580
Investments:			
Certificates of deposit	<u>50,000</u>	<u>---</u>	<u>50,000</u>
	<u>\$ 60,209</u>	<u>\$13,371</u>	<u>\$ 73,580</u>

At July 31, 2002, the carrying amount of the District's deposits (demand deposits and certificates of deposit) were \$73,580, and bank balances were \$74,215. All deposits at July 31, 2002 were covered by federal depository insurance.

CAMERON PARISH FIRE DISTRICT NO. 14

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 3--RECEIVABLES

Receivables at July 31, 2002 consist of ad valorem taxes receivable. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied to the taxpayer in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed. Since ad valorem revenues are probable of substantial collection later in 2002 and 2003, and the omission of an interim seven month property tax revenue accrual would make these interim financial statements misleading, property taxes for the seven month period ended July 31, 2002 were accrued based on the millage already approved in May 2002 and the net assessed valuation described below.

The Cameron Parish Sheriff bills and collects property taxes using the assessed values determined by the tax assessor of Cameron Parish.

For the seven months ended July 31, 2002, taxes of 5.70 mils were levied on property with assessed valuation totaling \$11,792,357 and were dedicated entirely for the specified purpose of the District. The total amount levied was \$39,210. Furthermore, collections of delinquent taxes and other adjustments and accruals resulted in total revenue of \$41,322.

The District has adopted a write-off policy wherein any account that is deemed uncollectible is written off directly when the account's collection efforts have been deemed unsuccessful.

NOTE 4--CHANGES IN GENERAL FIXED ASSETS

The following is a summary of changes in fixed assets as of July 31, 2002:

	Balance at <u>12/31/01</u>	<u>Additions</u>	<u>Deletions</u>	Balance at <u>7/31/02</u>
Land	\$ 31,000	\$ ---	\$ ---	\$ 31,000
Equipment and furniture	4,855	---	---	4,855
Truck equipment	69,112	---	---	69,112
Radios and beepers	22,850	---	---	22,850
Trucks	380,377	---	---	380,377
Buildings	174,866	---	---	174,866
System equipment	<u>54,219</u>	<u>2,668</u>	<u>---</u>	<u>56,887</u>
Total	<u>\$ 737,279</u>	<u>\$ 2,668</u>	<u>\$ ---</u>	<u>\$739,947</u>



CAMERON PARISH FIRE DISTRICT NO. 14

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 5--CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the District for the seven months ended July 31, 2002:

	General Obligation <u>Bonds</u>
Balance, December 31, 2001	\$ 5,000
Debt retired	<u>---</u>
Balance, July 31, 2002	<u>\$ 5,000</u>

The annual requirements to amortize all debt outstanding as of December 31, 2002, including interest payments of \$0 are as follows:

Year Ending  
December 31,

2002

\$ 5,000

There are limitations and restrictions contained in the various bond resolutions. The District is in compliance with all significant limitations and restrictions.

The debt payable at July 31, 2002 is comprised of the following issue:

General obligation bonds:

Fire Protection District No. 14 dated August 1, 1982, due in average annual installments of \$5,000 through August 1, 2002, with interest ranging from 10.25% to 12.75%. This issue secured by levy and collection of ad valorem taxes.

\$ 5,000

CAMERON PARISH FIRE DISTRICT NO. 14

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 6--FUND BALANCE-RESERVED

The reserved fund balance-special revenue fund represents net assets reserved for future debt service. The reserved fund balance-general fund represents taxes collected from taxpayers paid under protest which may have to be refunded at a later date.

NOTE 7--RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft or damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District carries commercial insurance as outlined in the following table. Settled claims did not exceed commercial coverage for any of the past three fiscal years.

	LIMITS OF <u>COVERAGE</u>
Workmen's compensation	\$ 500,000
Auto liability	1,000,000
Commercial general liability	2,000,000
District-owned buildings and equipment	215,014

The District covers all other losses, claim settlements, and judgments from operating resources. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

The District is not involved in any type litigation nor does it have any asserted claims against it.

SUPPLEMENTARY INFORMATION

CAMERON PARISH FIRE DISTRICT NO. 14

COMPENSATION OF BOARD MEMBERS

For the Seven Months Ended July 31, 2002

The schedule of per diem paid to board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 session of the Legislature.

As provided by Louisiana Revised Statute 33:4564, the board members received \$30 per diem for attendance at meetings of the board.

	<u>Number Attended*</u>	<u>Amount</u>
Paul Wasson	8	\$ 240
Clement Granger	8	240
Judy Poole	8	240
Scott Creel	7	210
Randall McFatter	8	<u>240</u>
		<u>\$1,170</u>

\* The number of meetings attended includes one special meeting in June 2002.

See accountant's report.



CAMERON PARISH FIRE DISTRICT NO. 14  
SCHEDULE OF PRIOR YEAR FINDINGS

For the Seven Months Ended July 31, 2002

**SECTION I            INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE  
FINANCIAL STATEMENTS**

There were no prior year findings relating to internal control  
and compliance material to the financial statements.

**SECTION II           INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL  
AWARDS**

There were no prior year findings relating to internal control  
and compliance material to federal awards.

**SECTION III        MANAGEMENT LETTER**

There was no management letter with prior year audit report.

See independent auditor's report.

Cameron Parish Fire District No. 14  
MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Seven Months Ended July 31, 2002

**SECTION I            INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINAN-  
CIAL STATEMENT**

See attached management corrective action plan  
addressing findings from agreed-upon procedures  
No. 8 & 9.

**SECTION II           INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL  
AWARDS**

N/A

**SECTION III          MANAGEMENT LETTER**

N/A

See independent auditor's report.

# ELLIOTT & ASSOCIATES, INC.

*A Professional Accounting Corporation*

P. O. Box 1287

Leesville, Louisiana 71496-1287

(337) 239-2535

(337) 238-5135

Fax 239-2295

W. Micheal Elliott, CPA

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners  
Cameron Parish Fire District No. 14:

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Cameron Parish Fire District No. 14 (the District) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District's compliance with certain laws and regulations during the seven months ended July 31, 2002 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of procedures described below either for the purpose for which this report has been requested or for any other purpose.

### PUBLIC BID LAW

1. Select all expenditures made during the period under examination for material and supplies exceeding \$15,000, or public works exceeding \$100,000 and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made during the seven months ended July 31, 2002 for materials and supplies exceeding \$15,000. No expenditures were made for public works exceeding \$100,000.

### CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management (agreed-upon procedure (3)) appeared on the list provided by management in agreed-upon procedure (2).

#### BUDGETING

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the minutes held on December 17, 2001 which indicated that the budget had been adopted by the Board of Commissioners by a vote of 5 in favor and 0 opposed. No amendments were made to the budget during the seven months ended July 31, 2002.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded amounts by 5% or more.

A statement of revenues and expenditures for the seven months ended July 31, 2002 was not presented since interim comparisons and variances were inconsistent and not realistic.

#### ACCOUNTING AND REPORTING

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

All of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of five of the six selected disbursements indicated approvals from the Board.

One disbursement to Blake Hebert for \$100 on check #4213 dated February 19, 2002 had no supporting documentation. Blake Hebert is the son of Pat Hebert, former secretary-treasurer for the Board.

The current President, Mr. Randall McFatter, stated that the payment was for manual labor related to painting two signs for the District and that the Board had requested Mr. Pat Hebert include documentation about the disbursement nature at the time of the payment in February. This obviously was not done as there was no existing documentation found related to this \$100 payment.

#### MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Cameron Parish Fire District No. 14 is only required to post a notice of each meeting and the accompanying agenda on the Fire Station entrance. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

The February 2002 minutes were not located by District management after an extensive search. I was able to review an agenda of the February meeting and the current President, Mr. Randall McFatter, verbally told me of the actions taken, none of which had any significant impact on the financial statements.

Management should be more responsible in maintaining the permanent minutes in the future. Furthermore, the minutes should also document the individual Board members absent and present at each meeting to substantiate per diem payments to individual members.



### DEBT

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

### ADVANCES AND BONUSES

11. Examine payroll records and minutes for the period under investigation to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

I inspected payroll records for the seven months ended July 31, 2002 and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts. A review of the minutes also noted no approval for such payments.

My prior year report, dated May 20, 2002, did not include any comments or unresolved matters.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Cameron Parish Fire District No. 14 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Elliott & Assoc. "APAC"*  
Leesville, Louisiana  
October 14, 2002

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
(For Attestation Engagements of Government)  
(Date Transmitted)

Elliott & Associates  
PO Box 1287  
Leesville, LA 71496  
\_\_\_\_\_  
(Auditors)

In connection with your compilation of our financial statements as of 7/31/02 and for the seven ~~month~~ <sup>months</sup> year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 9-10-02  
(date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [ ☒ ] No [ ☐ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [ ☒ ] No [ ☐ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [ ☒ ] No [ ☐ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [ ☒ ] No [ ☐ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [ ☒ ] No [ ☐ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [ ☒ ] No [ ☐ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [ ☒ ] No [ ☐ ]

### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [ ☒ ] No [ ☐ ]

### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [ ☒ ] No [ ☐ ]

### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [ ☒ ] No [ ☐ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

\_\_\_\_\_  
Secretary \_\_\_\_\_ Date

\_\_\_\_\_  
Treasurer \_\_\_\_\_ Date

Randall McFallen President 9/10/02 Date



**Parish of Cameron**  
**FIRE PROTECTION DISTRICT NO. 14**

P. O. Box 366  
Cameron, LA 70631

October 29, 2002

Daniel G. Kyle, CPA, CFE  
Office of the Legislative Auditor  
Post Office Box 94397  
Baton Rouge, LA 70804-9397

Re: *Compilation and Attestation Report - Management's plan of corrective action*

Dear Mr. Kyle,

To correct the deficiencies noted in the attestation report prepared by Mr. Mike Elliot, CPA, the board of the Fire Protection District No. 14 has taken the following actions.

- (1) A copy of the minutes of all meetings, including a roll call of the board members in attendance, will be forwarded to the Cameron Parish Police Jury for review and to keep on file.
- (2) The financial record keeping responsibilities have been turned over to the Cameron Parish Police Jury as of August 1, 2002. The police jury will be making all deposits, paying all invoices (with required documentation, including per diems), prepare budgets, and do all financial reporting.

As a component unit of the Cameron Parish Police Jury, the fire district's records will be audited with the police jury annual audit. We feel that these actions should correct the problems noted by Mr. Elliot.

Thank you,



Randall McFatter  
Board President

**FIRE PROTECTION DISTRICT NO. 14**